

Remarks/Arguments

Reconsideration of this Application is requested.

The Board of Appeals June 10, 2005, decision contained a new ground of rejection pursuant to 37 CFR § 41.50 (b). Pursuant to this rejection Applicants elect to reopen prosecution and have the Examiner reconsider this Amendment.

The Board of Appeals indicated the following on page 10 of their decision.

"Moreover, we observe that in the particular situation before us on appeal the limitation regarding the identity of a seller not being revealed to the taxing jurisdiction is set forth in step (E) of claim 1, which addresses "segmenting by the agent, the seller's sales and/or use taxes and the information collected by the sellers for particular taxing jurisdictions into different data bases, wherein the identity of the seller is not revealed to the taxing jurisdiction." Thus, in our view, the limitation concerning seller anonymity is applicable only to step E) and is not limited as to the agent otherwise revealing the identity of the seller to a taxing jurisdiction at some future time, such as, for example, at the time of paying the taxing jurisdiction the taxes that are due. It is with this view and interpretation of the claims in mind that we look to the examiner's rejections under 35 U.S.C. § 103 (a)."

Applicants in this Amendment have amended step E of claim 1 so that it reads as follows:

segmenting by the agent, the seller's sales and/or use taxes and the information collected by the sellers for particular taxing jurisdictions into different data bases for each taxing jurisdiction, wherein the identity of the seller is not revealed to the taxing jurisdiction and each taxing jurisdiction may only view its own data base if there is a sufficient suspicion of fraud based upon audit data;

The art cited in this Application does not disclose or anticipate claim 1 as amended.

The Board of Appeals has indicated the following on page 2 of their decision.

"Moreover, notwithstanding appellants' election of claims 1-16 for prosecution in the present application (see Paper No. 8, filed Oct. 10, 2001), the examiner has not once rejected or otherwise commented on the status of claim 7. Nor does the Notice of Appeal (Paper No. 13, filed March 27, 2002) include claim 7. Thus, although the exact status of claim 7 is not clear from the present record, what is clear is that it has not been rejected by the examiner and is not before us on appeal."

Claim 7 appears in the claims of this Amendment, and previously appeared in this Application.

In view of the above claims 1-16 as amended are patentable. If the Examiner has any questions would he please contact the undersigned at the telephone number noted below.

Respectfully submitted,



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